

**CHAPTER NO. 766**

**HOUSE BILL NO. 2991**

**By Representative John DeBerry**

**Substituted for: Senate Bill No. 2653**

**By Senator Cohen**

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 3, relative to exemption from sales and use tax of computer software programs used in the treatment of diagnosed learning disabilities.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-314, is amended by adding the following new subsection:

( ) The sale of computer software, designed for the use in the treatment of individuals with a learning disability and having no residual value for any other purpose, that is prescribed by a licensed practitioner of the healing arts for use in the treatment of an individual.

SECTION 2. This act shall take effect July 1, 1998, the public welfare requiring it.

**PASSED: April 6, 1998**

  
JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 16th day of April 1998**

  
DON SUNDQUIST, GOVERNOR